

MESSAGE NO: 0181304 MESSAGE DATE: 06/30/2010

MESSAGE STATUS: Active CATEGORY: Antidumping

TYPE: LIQ-Liquidation PUBLIC ☒ NON-PUBLIC ☐

SUB-TYPE: CTDIS-Court ORD Dissolved

FR CITE: FR CITE DATE:

REFERENCE 7183204, 7192203  
MESSAGE #  
(s):

CASE #(s): A-580-816

EFFECTIVE DATE: 05/18/2010 COURT CASE #: 07-00133

PERIOD OF REVIEW: 08/01/2004 TO 07/31/2005

PERIOD COVERED: TO

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: LIQUIDATION INSTRUCTIONS FOR CORROSION-RESISTANT CARBON STEEL FLAT PRODUCTS FROM KOREA MANUFACTURED BY POHANG IRON AND STEEL CO., LTD., POHANG COATED STEEL CO. LTD. (A-580-816-001/007)

1. ON MARCH 19, 2010, THE U.S. COURT OF INTERNATIONAL TRADE (CIT) ISSUED A FINAL DECISION IN THE CASE OF US STEEL V. US 07-00133. AS A RESULT OF THIS DECISION, THE INJUNCTION TO WHICH MESSAGE 7192203 REFER ENJOINING LIQUIDATION OF ENTRIES WHICH ARE SUBJECT TO THE ANTIDUMPING DUTY ORDER ON CORROSION-RESISTANT CARBON STEEL FLAT PRODUCTS FROM KOREA (CORE FROM KOREA) FOR PERIOD 08/01/2004 THROUGH 07/31/2005 MANUFACTURED BY POHANG IRON AND STEEL COMPANY, LTD., POHANG COATED STEEL COMPANY LTD. , OR UNION STEEL MANUFACTURING COMPANY (UNION) DISSOLVED ON MAY 18, 2010.
2. HOWEVER, THE INJUNCTION WITH COURT NUMBER 07-00125, IN MESSAGE NUMBER 7183204, DATED 07/02/2007 IS APPLICABLE TO THE ENTRIES MANUFACTURED BY UNION AND DONGBU STEEL CO., LTD. (DONGBU) DURING THE PERIOD 08/01/2004 THROUGH 07/31/2005, REMAINS IN EFFECT. ACCORDINGLY, UNTIL FURTHER NOTICE, CONTINUE TO SUSPEND LIQUIDATION OF THESE ENTRIES UNTIL LIQUIDATION INSTRUCTIONS ARE PROVIDED.
3. FOR ALL SHIPMENTS OF CORE FROM KOREA MANUFACTURED BY POHANG IRON AND STEEL COMPANY, LTD. (A-580-816-001) AND POHANG COATED STEEL COMPANY LTD. (A-580-816-007), ENTERED OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 08/01/2004 THROUGH 07/31/2005, ASSESS ANTIDUMPING LIABILITY OF 0.00 PERCENT OF THE ENTERED VALUE, AS INSTRUCTED IN MESSAGE NUMBER 7165203, DATED 06/14/2007, AND MESSAGE NUMBER 7108205, DATED 04/18/2007.
4. THESE INSTRUCTIONS CONSTITUTE NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES OF SUBJECT MERCHANDISE DURING THE PERIOD 08/01/2004 THROUGH 07/31/2005 EXCEPT FOR THE COMPANY(IES) NOTED IN PARAGRAPH 2. FOR ALL OTHER SHIPMENTS OF CORE FROM KOREA YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING

DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.

5. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CBP ON SHIPMENTS OR ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS, OR ASSESS INTEREST ON UNDERPAYMENTS, OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

6. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(F)(2) OF COMMERCE'S REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE MANUFACTURER, PRODUCER, SELLER, OR EXPORTER, TO BE REIMBURSED ANTIDUMPING DUTIES AND/OR COUNTERVAILING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING AND/OR INCREASE THE ANTIDUMPING DUTY BY THE AMOUNT OF THE COUNTERVAILING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING AND/OR COUNTERVAILING DUTIES DUE.

7. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTAM AT THE OFFICE OF AD/CVD OPERATIONS, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577 RESPECTIVELY (GENERATED BY O3:CH).

8. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

MICHAEL B. WALSH

## Company Details

\*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party

Case #	Rate	Party Indicator*	Party ID	Party Name
A-580-816-001	0%	E		POHANG IRON AND STEEL COMPANY, LTD.
A-580-816-001	0%	M		POHANG IRON AND STEEL COMPANY, LTD.
A-580-816-007	0%	E		POHANG COATED STEEL CO., LTD. (POCOS)
A-580-816-007	0%	M		POHANG COATED STEEL CO., LTD. (POCOS)